

INTERIM IRM PROCEDURAL UPDATE

DATE: 1/30/2012

NUMBER: WI-21-0112-0276

SUBJECT: Receipt of Returns

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.3.3.2.8 - Adds guidance for TACs regarding service animals.

1. Under Section 504 of the Rehabilitation Act of 1973, persons with disabilities accompanied by service animals must be allowed building entry and access to Taxpayer Assistance Centers (TACs). Service animals are defined as dogs or other animals that are individually trained to do work or perform tasks to assist people with disabilities. These requirements apply to individuals with physical and/or mental disabilities. The following are guidelines for service animals at TACs:
 - The service animal must be harnessed, leashed, or tethered, unless these devices interfere with the service animal's work or the individual's disability prevents using these devices.
 - When it is not obvious what service an animal provides, only limited inquiries are allowed. Staff may ask if the animal is a service animal required because of a disability. Staff cannot ask about the person's disability, require medical documentation, require a special identification card or training documentation for the animal, or ask that the animal demonstrate its ability to perform the work or task.
 - Allergies and fear of animals are not valid reasons for denying access or refusing service to people using service animals.
 - A person with a disability cannot be asked to remove his/her service animal from the premises unless the animal is out of control and the handler does not take effective action to control it or the animal is not housebroken. When there is a legitimate reason to ask that a service animal be removed, staff must offer the person with the disability the opportunity to obtain services without the animal's presence.
 - People with disabilities who use service animals cannot be isolated from other patrons or treated less favorably than other patrons.

IRM 21.3.4.8 - Updates Receipt of Tax Returns to exclude accepting returns from preparers.

1. TAC employees may receive tax returns in the TAC office from individual taxpayers. Field Assistance does not accept tax returns from Tax Return Preparers.
2. Tax Return Preparers include individuals or businesses who prepare tax returns on behalf of another individual or business, regardless of whether they are compensated or not.
3. Field Assistance employees will educate the Tax Return Preparers by:
 - a. Articulate the new IRS Return Acceptance Policy to Tax Return Preparers, Practitioners, Accountants, Acceptance Agents, and Runners.
 - b. Ask them to mail in the tax returns themselves or file electronically.
 - c. Encourage Tax Return Preparers to become an authorized IRS e-file provider and file returns electronically, individual and business returns.
4. Field Assistance Exceptions to the Return Acceptance Policy:
 - a. Returns received from taxpayers (non-preparers)
 - b. Tax Returns received with remittance.
 - FA employees will accept tax returns with remittances and will process remittances within the 24 hours deposit standard.
 - FA employees will provide the Tax Return Preparer information on making payments on behalf of their clients using EFTPS and the electronic filing options.
 - c. Form 4868 on April 17, 2012 only.
 - d. Any extensions, individual or business, on the extension due date only.
 - e. Managerial Discretion
 - f. Managers have full authority to accept returns from preparers, on a case by case basis in their individual TACs, when it is in the best interest of the Service or taxpayer hardship.
 - g. Tax Return Preparers will still be required to provide a transmittal list or copies of their clients returns if they are requesting "proof of filing" per IRM 21.3.4.8.2, *Receipts For Tax Returns*.
 - h. For Form 2290, see IRM 21.3.4.18.1(2), *TAC Employees' Responsibilities for Form 2290*, for requirements to promote the availability and use e-file and e-pay options.
5. Original timely filed returns will not be date stamped unless the return is received with remittance.
6. Accounts Management employees do not have the authority to accept tax returns for processing.

IRM 21.3.4.8.2 - Added exception.

1. A stamped copy of the front page of the tax return serves as proof of filing. If the taxpayer did not bring a copy of the return, photocopy the front page of the return for the taxpayer.
2. Do not stamp a "duplicate" tax return which is completed in pencil.
3. See IRM 21.3.4.8, *Receipt of Tax Returns*, for returns received from tax preparers.
4. Practitioners are required to provide copies of their client's returns or a transmittal list to be stamped as proof of filing. Practitioners may request "receipted" copies for a large number of their clients' returns. If you cannot provide this service while the practitioner is in the office, inform him/her you will forward the stamped copies or transmittal list as soon as it is practical. Send the copies to the taxpayer's address listed on the return or the office of the paid preparer.

IRM 21.3.4.7.3.2(5) - Added exception.

5. All efforts should be made to send payments and/or payments with returns to the appropriate Submission Processing Campus on the same day they are received. This will ensure prompt deposit to the Treasury and credit to taxpayer accounts. Under no circumstance should the payment and/or payments with returns be forwarded later than the next business day after receipt. If a payment and/or payments with returns are being sent to the SPC more than one day after receipt, see IRM 21.3.4.7.3.4, *Supplemental Form 795-A*. Efforts should be made to ensure that the package is picked up or delivered to the common carrier, currently UPS, as late in the day as possible. Payments and/or payments with returns must be sent via traceable, overnight mail. You must correlate payment posting information (taxpayer's name, TIN, amount of payment, MFT/form, and tax period) with the overnight mail package tracer information. All of the payment posting information must be included on the F. 795-A transmittal document. If a package is lost or destroyed, you must be able to determine which taxpayers are impacted.

Exception: Refer to IRM 21.3.4.18.7, *Mailing Form 2290*, for procedures regarding payments received with Form 2290, *Heavy Highway Vehicle Use Tax Return*.

Note: During peak filing season periods, all payments and payments with returns will be processed ahead of returns without payments. TACs have 3 days to transship payments and payments with returns. When the Return Acceptance Policy Exception applies, TACs can also use the Practitioner's List (List of bulk returns prepared and delivered by the Practitioner for filing in the TAC) to attach to the F. 795-A

thereby eliminating the need to list all of the tax information on the F. 795-A. If TACs process the payments and payments with returns first, list them on the F. 795-A and place in the overnight package within 3 days to be considered timely. Next, proceed with the returns without payments which only requires F. 3210 with an accurate count. See IRM 21.3.4.8.4, *Reviewing and Shipping Form 3210 for Returns without Payments*.